



Socially Responsible Investment (SRI). Grundlagen und Inhalte eines Investmentstils (German Edition)

Thomas Kugler

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Akademische Arbeit aus dem Jahr 2005 im Fachbereich BWL - Investition und Finanzierung, Note: 1,0, Universität Stuttgart (FB Finanzwirtschaft), Sprache: Deutsch, Abstract: Für das Investment, welches von Anlegern an moralischen Aspekten gemessen wird gibt es in der Literatur und Praxis verschiedenste Definitionen. In Deutschland wird u. a. vom prinzipiengeleiteten Investment bzw. vom ethischen Investment gesprochen während im englischsprachigen Raum die Begriffe Ethical Investment, Socially Responsible Investment (SRI) oder auch Triple Bottom Line Investing gebräuchlich sind. Dabei wird der Begriff des Ethical Investment in Großbritannien verwendet und der Begriff des SRI in den USA. Es wird in der vorliegenden Arbeit stets vom SRI-Investment gesprochen, stellvertretend für alle weiteren Begrifflichkeiten.

Eine Definition des Socially Responsible Investments gibt das Social Investment Forum (SIF): „Socially responsible investing (SRI) is an investment process that considers the social and environmental consequences of investments, both positive and negative, within the context of rigorous financial analysis.“

Es werden drei grundlegende Ausprägungen von SRI-Investments unterschieden. Die verschiedenen Strategien, die prinzipiell verfolgt werden können nennen sich (a) Screening, (b) Shareholder Advocacy sowie (c) Community Investing.

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